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STATUTORY INSTRUMENTS

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**2005 No. 255**

**The Pensions (Northern Ireland) Order 2005**

**PART VI**

**OCCUPATIONAL AND PERSONAL PENSION  
SCHEMES: MISCELLANEOUS PROVISIONS**

*Activities of occupational pension schemes*

**Activities of occupational pension schemes**

**232.**—(1) If an occupational pension scheme has its main administration in the United Kingdom, the trustees or managers of the scheme must secure that the activities of the scheme are limited to retirement-benefit activities.

(2) Paragraph (1) does not apply to a scheme if it is a prescribed scheme or a scheme of a prescribed description.

(3) Article 10 of the 1995 Order (civil penalties) applies to a trustee or manager of a scheme to which paragraph (1) applies if—

- (a) the scheme has activities that are not retirement-benefit activities, and
- (b) the trustee or manager has failed to take all reasonable steps to secure that the activities of the scheme are limited to retirement-benefit activities.

(4) In this Article “retirement-benefit activities” means—

- (a) operations related to retirement benefits, and
- (b) activities arising from operations related to retirement benefits.

(5) In paragraph (4) “retirement benefits” means—

- (a) benefits paid by reference to reaching, or expecting to reach, retirement, and
- (b) benefits that are supplementary to benefits within sub-paragraph (a) and that are provided on an ancillary basis—
  - (i) in the form of payments on death, disability or termination of employment, or
  - (ii) in the form of support payments or services in the case of sickness, poverty or need, or death.